



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Tyler Belnap
DOCKET NO.: 21-30912.001-R-1
PARCEL NO.: 14-29-222-015-0000

The parties of record before the Property Tax Appeal Board are Tyler Belnap, the appellant, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$109,020
IMPR.: \$120,980
TOTAL: \$230,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story, single-family dwelling of masonry construction with 4,832 square feet of living area. The building is 117 years old. Features include central air conditioning. The property has a 6,240 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as a basis of the appeal. The appellant does not contest the subject property's improvement assessment, but instead argues only that the land assessment is too high. In support of this argument, the appellant submitted information on eight suggested equity comparables. The land assessments on each of those comparables reflected market values of either \$100.00 or \$125.00 per square foot of land. Those suggested comparable properties are located between two-and one-half blocks and one-and-a-quarter mile from the subject property. Five were in Lakeview Township and three were in North Chicago Township. Appellant also

stated that the subject property's land had been assessed at a value of \$68 per square foot in 2018.

The board of review submitted its "Board of Review Notes on Appeal" erroneously stating that the total assessment for the subject was \$217,440 when other evidence showed that it was \$230,000. The subject property has a land assessment of \$109,200, which reflects a market value for the land of \$1,092,000 or \$175.00 per square foot. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables in the same subdivision as the subject for which the land assessments reflected a market value of \$175.00 per square foot.

In rebuttal, the appellant submitted a letter in which he said that he did not dispute that the land on properties on his block was assessed at \$175.00 per square foot. Appellant stated, however, that land assessments in his neighborhood increased from \$68.00 to \$175.00 per square foot between 2018 and 2021 while they increased in Lincoln Park only from \$110.00 to \$125.00 per square foot during the same period.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). It is recommended that proof of unequal treatment in the assessment process consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Admin. Code §1910.65(b). The Board finds that this burden of proof is not met, and a reduction in the subject's assessment is not warranted.

The burden of proof is an important factor in this decision. The appellant's evidence indicates that there are other properties between two-and one-half blocks and one-and-a-quarter mile from the subject property with lower land valuations per square foot. It does not address, however, whether there might be valid reasons for determining that land in those locations is less valuable than the subject property's land. Similarly, the board of review's evidence does not address why it determined that the subject property's land had a higher market value per square foot than some other land in Lakeview Township and some land in North Chicago Township, although it shows that there are at least four other properties with the same neighborhood code as the subject that also have a \$175.00 per square foot land assessment. But the burden of proof rested with the

appellant to present clear and convincing evidence proving unequal treatment in the assessment process. The appellant did not meet this burden, and an adjustment in the subject property's assessment is therefore not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

August 22, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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